

Mr. Speaker, in closing, I wish to thank all those who serve the Fairfax County Fire and Rescue Department. Since 1979, more than 250 members of the Fairfax County Police Department, Fire and Rescue Department and the Office of the Sheriff have received Gold, Silver or Bronze Medals of Valor. I recognize the professionalism of the men and women who are honored here today. I applaud the heroic efforts the members of the Fairfax Fire and Rescue make on our behalf as we extend our appreciation to these exceptional individuals today. I commend these individuals and their colleagues for their undaunted commitment to the citizenry.

INTRODUCTION OF LEGISLATION
ENTITLED, "FAMILY VALUES
TAX RELIEF ACT OF 2000"

HON. SAM JOHNSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 10, 2000

Mr. SAM JOHNSON of Texas. Mr. Speaker, today I have introduced legislation, H.R. 3612 that will repeal certain hidden taxes imposed on our American families and values.

In his latest report to Congress, our country's National Taxpayer Advocate, W. Val Oveson, urges us to eliminate hidden taxes in the Internal Revenue Code. The National Taxpayer Advocate, unlike any top official at the IRS or Treasury, reports his findings and recommendations directly to Congress without review or revision within the agency or department. In one of our greatest legislative achievements, the "IRS Restructuring and Reform Act of 1998," Congress strengthened the National Taxpayer Advocate's independence from the IRS in order to help address taxpayers' concerns.

The National Taxpayer Advocate can now recommend legislative changes to the tax code in cases where current law creates inequitable treatment or where change will alleviate barriers to compliance. For the second year in a row, Mr. Oveson has reported that tax code complexity tops the list of taxpayer concerns. Accordingly, the National Taxpayer Advocate has singled out two hidden taxes in the Internal Revenue Code that should be repealed.

The first of these hidden taxes is the "phaseout of itemized deductions and personal exemptions." With regard to this hidden tax on our American families and values, our country's National Taxpayer Advocate states that "[n]o other tax issues are taken so personally. As a result, the phaseouts of itemized deductions and the personal exemptions are often seen by taxpayers as being especially unfair, creating a certain amount of resentment and cynicism. "[A]llowing all taxpayers to retain these deductions and exemptions would go a long way toward reducing burden, increasing fairness, and restoring faith in the tax system."

The second of these hidden taxes is the "Alternative Minimum Tax" or AMT. With regard to this hidden tax on our American families and values, our country's National Taxpayer Advocate describes the AMT as "unnecessarily complex and burdensome," effectively operating "as a separate or 'parallel' tax system with many rules that differ from the reg-

ular tax system." Many taxpayers are required to make several computations just to see if they must figure out their tax under the AMT. Additionally, AMT presents significant compliance and administrative problems for the IRS. Finally, many taxpayers are subject to the AMT "without being aware of its existence. Often, the way that many individuals first hear of the Alternative Minimum Tax is when they received a notice from the IRS. Outright elimination of the Alternative Minimum Tax would do a great deal for simplification and burden reduction of the tax system (emphasis added)"

I strongly support the work and conclusions of the National Taxpayer Advocate. My bill will repeal both of these hidden taxes on American families and values.

Additionally, my bill will go one step further and repeal another hidden tax—the phaseout of the Child Tax Credit. In 1997, Republicans in Congress enacted legislation to return \$500 in tax credits for every child under the age of 17. Unfortunately, budget constraints and opponents of this pro-family idea forced us to phaseout the Child Tax Credit in a complicated and unfair manner. We should not penalize any family who chooses to have children. All children should be treated equally as they are in the eyes of their Maker. Consequently, my bill will repeal this arbitrary hidden tax on American families.

Finally, these three hidden taxes also worsen the marriage penalty. The American Institute of Certified Public Accounts (AICPA) has listed these three hidden taxes in its list of "ways the tax code may drive up a tax bill when a married couple files together." It is just not right that our tax code forces married couple to pay more in taxes than two people living together.

I urge my colleagues to join me in repealing these hidden taxes and restore freedom to American families.

THE ONLINE PRIVACY
PROTECTION ACT OF 2000

HON. RODNEY P. FRELINGHUYSEN

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 10, 2000

Mr. FRELINGHUYSEN. Mr. Speaker, I rise today to discuss a bill I introduced, H.R. 3560, the Online Privacy Protection Act of 2000. This bill would protect Internet consumers by ensuring they are informed when a website operator is collecting personal information about them, and further providing a process for consumers to "opt out" of allowing companies to use their personal information for marketing and other purposes.

We all know the Internet is one of the most exciting and explosive developments of our time. In fact, many people have called the advent of the Internet the second Industrial Revolution. With the explosion of E-commerce in America and around the world, people are buying everything from food to stocks over the Internet. To allow this exciting sector of our economy to reach its true potential, I believe we must ensure that consumers privacy is not neglected in the process.

There is absolutely no question that the Internet is one of the most valuable and fastest growing forces in our economy. Along with the Internet and so many other advances in

technologies, it is easier than ever before to collect information and data and send it around the world with a simple click of a mouse.

As a result of the growth of the Internet and the ease with which website operators have the ability to collect information, it is important that all the players in the Internet industry take proactive steps to protect their consumers. If this is done effectively by the industry itself, perhaps legislation will not be needed.

While the Internet grows at a breathtaking pace, so do consumer concerns about their privacy online. I have heard from many of my constituents in writing, by e-mail, by telephone and at town hall meetings on this issue. Quite frankly, they are shocked by the reports about information being collected about them without their knowledge, let alone the frightening reports that much of the information that is collected is not secure. We do not want consumers to lose confidence in the Internet.

Consumers should have the opportunity to know what information is collected about them, how it is collected and for what purposes. Net surfers want and deserve assurance that personal information that is provided at a website is not misused. That is what H.R. 3560 would do without curtailing the exciting growth and potential of the Internet.

LEGISLATION MODIFYING THE
SCHOOL LUNCH PROGRAM

HON. WILLIAM F. GOODLING

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 10, 2000

Mr. GOODLING. Mr. Speaker, throughout my 25 plus years in Congress, I have been a very strong supporter of the school lunch program. It was one of the highlights of my career when we passed the William F. Goodling Child Nutrition Reauthorization Act of 1998 last Congress. To build upon all the great work we have done, today I am introducing legislation to modify the school lunch program to ensure that recent cuts made to the program are restored.

During its history, the National School Lunch Act has not only provided nutritious meals to our nation's children, it has assisted the agriculture community through commodity purchases.

The Secretary of Agriculture uses funds authorized by the School Lunch Act to purchase entitlement commodities, such as fruits and vegetables, which are needed by our nation's schools in order to provide balanced meals. In addition, schools receive bonus commodities that the Secretary purchases in order to reduce a surplus in the marketplace. Both the children and the agriculture community benefit from these purchases.

Since the 103rd Congress, 12 percent of the cost of school lunches was to be in the form of agricultural products purchased for schools. Last session, this law was modified at the suggestion of the Clinton Administration to allow the 12 percent commodity requirement to be met through a combination of entitlement and bonus commodities. The savings achieved as a result of this revision were used to help fund the Ticket to Work and Work Incentives Improvement Act of 1999. As a result, schools will be receiving fewer commodities because